



**DEPARTMENT OF THE ARMY**  
**HUMPHREYS ENGINEER CENTER SUPPORT ACTIVITY**  
**HUMPHREYS ENGINEER CENTER**  
**7701 TELEGRAPH ROAD**  
**ALEXANDRIA, VA 22315-3860**

REPLY TO  
ATTENTION OF:

S: 2 August 2000

CEHEC-RM-F (37)

21 JUL 2000

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: HECSA Financial Management Memorandum of Instruction  
(MOI# 37-1-00-14) Joint Reviews of Unliquidated Obligations (Phase Three)

1. References:

- a. DFAS-IN Regulation 37-1, chapters 10, 11, 12, 23, and 28.
- b. ER 37-2-10, paragraph 5-28.
- c. ER 37-345-10, paragraph 5-12d.

2. References require a three-phase joint review of unliquidated obligation documents to determine that the amounts represented are valid and are supported by documentary evidence. The review is to be performed jointly between the technical elements and finance and accounting.

3. The focus of phase three of the joint review process to be completed by 31 August 2000 includes all ULOs that are canceling 30 September 2000 and all unexpired ULOs with special emphasis on miscellaneous obligation documents (MODs). Reimbursable orders and contributed funds are part of this three phase process review. A 100% review of Foreign Military Sales (FMS) administrative cases is required. All outstanding commitments must be reviewed.

4. During this phase, obligation documents supporting Construction In Progress (CIP) account balances must also be reviewed. This review is necessary to determine the proper transfer of construction project costs to Plant In Service (PIS), other applicable General Ledger Accounts, or to customers.

5. Certified reports of unliquidated obligation joint reviews are required to be submitted to HQUSACE for the accounting period ending 30 September 2000. The certification may be delegated no lower than Comptroller/Resource Management Officer. A copy of the current delegation must be on file with CEHEC-RM-F no later than 30 September 2000 to be attached to the certified reports.

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Supersedes HECSA FM Letter #14, 29 July 1999.

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6. In our efforts to process de-obligations requested during phases one and two of the fiscal year 2000 joint review process appropriate CEFMS problem reports may have been filed. Please make sure you follow up on these previous requests to ensure appropriate action is being taken.

7. Request each technical element contact the appropriate Accountant listed below no later than 02 August 2000 for the purpose of coordinating the phase three review process with finance and accounting. CEFMS gives us the capability to jointly review applicable documents without technical element representatives actually being here. Please let us know whether you wish to perform the review here at HEC or at your office when making contact, so that arrangements can be made either to send listings to you or for work space here at HEC. The CEHEC-RM-F points of contact are as follows:

<u>Name</u>	<u>Fund Source</u>	<u>Telephone #</u>
Ms. Marie A. Riddick	Military	428-7944
Ms. Suzanne S. Lickiss	Civil	428-8617
Ms. Judith A. Weese	Revolving Fund	428-7216



CHARLES B. RAU  
Director

DISTRIBUTION:

HQUSACE Budget Representatives  
Director, OCE (P), DAEN-ZC  
Commander, 249<sup>th</sup> Engineer Battalion (Prime Power)  
Director, HECSA  
Director, WRSC  
(Cont)

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CF:

The Engineer Inspector General, CEIG, Kingman Building  
Chief, CEHO, Kingman Building

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